State of Kansas
Township

Assessed value
2026 4,372,290

NO RNR Hearing

Rate used
20.113

CERTIFICATE

To the Clerk of BARBER COUNTY, State of Kansas
We, the undersigned, officers of
ELM MILLS TOWNSHIP
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	12,880	10,314	
Road	68-518c	6	102,178	70,409	
Fire	80-1503	7	7,722	7,226	
Special Machinery		6			
Totals		xxxxxx	122,780	87,950	
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	County Clerk's Use Only
	Nov 1, 2025 Total Assessed Valuation
Revenue Neutral Rate	19.928
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

.359
16.103
1.653
20.115

20.115

Assisted by:

Address:

Email:

Attest: 9-17 2025
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

ELM MILLS TOWNSHIP

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	8,908	571	12	23	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Road	71,762	4,592	100	193	0	0
Fire	7,271	465	10	20	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	87,941	5,628	122	236	0	0

County Treas Motor Vehicle Estimate 5,628

County Treas Recreational Vehicle Estimate 122

County Treas 16/20M Vehicle Estimate 236

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06399

RVT Factor 0.00139

16/20M Factor 0.00268

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

ELM MILLS TOWNSHIP

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	23,000	-	-	KSA 68-141g
Road	Special Machinery				KSA 68-141g
	Total	23,000	0	0	
	Adjustments*				
	Adjusted Totals	23,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

ELM MILLS TOWNSHIP
BARBER COUNTY

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
				None						
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2025	Payments Due 2025	Payments Due 2026
				None			
				Total	0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

ELM MILLS TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	6,990	5,391	1,959
Receipts:			
Ad Valorem Tax	8,523	8,908	xxxxxxxxxxxxxxx
Delinquent Tax	8		
Motor Vehicle Tax	544	485	571
Recreational Vehicle Tax	12	7	12
16/20 Vehicle Tax	39	31	23
Commercial Vehicle Tax		0	0
Watercraft Tax		17	0
Gross Earnings (Intangibles) Tax		0	0
Sale of Lots			
Refunds			
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,125**	**9,448**	**606**
Resources Available:	**16,115**	**14,839**	**2,566**
Expenditures:			
Officers Pay	1,662	600	600
Salaries & Wages		354	354
Employee Benefits			
Supplies	1,592	2,897	2,897
Equipment		3,100	3,100
Buildings Maintenance	446	537	537
Insurance	6,524	3,000	3,000
Publication		69	69
Contractuasl	500	2,323	2,323
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**10,724**	**12,880**	**12,880**
Unencumbered Cash Balance Dec 31	5,391	1,959	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,880	12,880	12,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,880
		Tax Required	10,314
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,314

CPA Summary

ELM MILLS TOWNSHIP 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	27,559	40,039	25,473
Receipts:			
Ad Valorem Tax	70,881	71,762	xxxxxxxxxxxxxxx
Delinquent Tax	69		
Motor Vehicle Tax	4,776	4,036	4,592
Recreational Vehicle Tax	101	58	100
16/20M Vehicle Tax	265	251	193
Commercial Vehicle Tax		0	0
Watercraft Tax		148	0
Special Highway/Gasoline Tax	1,440	1,410	1,410
Refunds			
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**77,533**	**77,665**	**6,295**
Resources Available:	**105,092**	**117,704**	**31,769**
Expenditures:			
Officers Pay			
Salaries & Wages	12,715	15,440	15,440
Employee Benefits	3,669	1,000	1,000
Road Maintenance		9,135	9,135
Road Materials	17,595	25,065	35,012
Equipment		34,772	34,772
Insurance			
Contractal			
Noxious Weed			
Fuel & Oil	8,074	6,819	6,819
Cash Reserve (2026 column)			
Transfer to Special Machinery	23,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**65,053**	**92,231**	**102,178**
Unencumbered Cash Balance Dec 31	40,039	25,473	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	93,414	92,231	102,178
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,178
		Tax Required	70,409
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	70,409

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	77,121
Transfers from:	
Road Fund	23,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	191
Other	
Resources Available:	100,312
Total Expenditures	22,067
Unencumbered Cash Balance, Dec 31	**78,245**

CPA Summary

ELM MILLS TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1	1	1
Receipts:			
Ad Valorem Tax	7,089	7,271	xxxxxxxxxxxxxxx
Delinquent Tax	6		
Motor Vehicle Tax	425	405	465
Recreational Vehicle Tax	9	6	10
16/20 M Vehicle Tax	26	25	20
Commercial Vehicle Tax		0	0
Watercraft Tax		15	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,557	7,722	495
Resources Available:	7,558	7,723	496
Expenditures:			
Sawyer Rural Fire Dept.	7,557	7,722	7,722
Equipment			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	7,557	7,722	7,722
Unencumbered Cash Balance Dec 31	1	1	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	7,722	7,722	7,722
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,722
		Tax Required	7,226
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,226

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027

$1	2025 Ending Cash Balance (est.)
$495	2026 Non-AV Receipts (est.)
$7,226	2026 Ad Valorem Tax (est.)
$7,722	Total 2026 Resources Available
$7,935	Less 2024 Expenditures + 5%
-$213	Projected 2027 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

1.637	2026 Estimated Fund Mill Rate
1.629	2025 Fund Mill Rate
19.928	**Revenue Neutral Rate (KSA 79-2988)**
19.928	2026 Estimated Total Mill Rate
19.702	2025 Total Mill Rate
Is a rate hearing/resolution required:	No

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027

$0	2025 Ending Cash Balance (est.)
$0	2026 Non-AV Receipts (est.)
$0	2026 Ad Valorem Tax (est.)
$0	Total 2026 Resources Available
$0	Less 2024 Expenditures + 5%
$0	Projected 2027 carryover (est.)

Estimated Mill Rate & Revenue Neutral Rate Comparison

	2026 Estimated Fund Mill Rate
	2025 Fund Mill Rate
19.928	**Revenue Neutral Rate (KSA 79-2988)**
19.928	2026 Estimated Total Mill Rate
19.702	2025 Total Mill Rate
Is a rate hearing/resolution required:	No

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
ELM MILLS TOWNSHIP
BARBER COUNTY
will meet on September 15 , 2025 at 7:00 pm at 35 NW Broken Arrow W, Medicine Lodge, KS 67104 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 35 NW Broken Arrow W, Medicine Lodge, KS 67104 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	10,724	1.867	12,880	1.996	12,880	10,314	2.337
Road	65,053	15.527	92,231	16.077	102,178	70,409	15.954
Fire	7,557	1.553	7,722	1.629	7,722	7,226	1.637
Special Machinery	22,067						
Totals	105,401	18.947	112,833	19.702	122,780	87,950	19.928
*Revenue Neutral Rate***							*19.928*
Less: Transfers	23,000		0		0		
Net Expenditure	82,401		112,833		122,780		
Total Tax Levied	87,928		87,941		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,641,033		4,463,661		4,413,248		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13 & KSA 79-2988*

Mary Eldridge
Treasruer

Mary E Eldridge

State of Kansas
Township

NOTICE OF BUDGET HEARING

The governing body of
ELM MILLS TOWNSHIP
BARBER COUNTY
will meet on July 21 , 2025 at 7:00 pm at 35 NW Broken Arrow W, Medicine Lodge, KS 67104 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 35 NW Broken Arrow W, Medicine Lodge, KS 67104 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	10,724	1.867	12,880	1.996	12,880	10,314	2.337
Road	65,053	15.527	92,231	16.077	102,178	70,409	15.954
Fire	7,557	1.553	7,722	1.629	7,722	7,226	1.637
Special Machinery	22,067						
Totals	105,401	18.947	112,833	19.702	122,780	87,950	19.928
*Revenue Neutral Rate***							*19.928*
Less: Transfers	23,000		0		0		
Net Expenditure	82,401		112,833		122,780		
Total Tax Levied	87,928		87,941		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,641,033		4,463,661		4,413,248		

Outstanding Indebtedness,

Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13 & KSA 79-2988*

David Gilbert
Trustee
David L Gilbert

Page No. 8

had to change did not get into newspaper 10 days before budget hearing

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication.

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

July 14, 2025

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 49.50

(SIGN) Kevin Noland

SUBSCRIBED and sworn before me this 15 day of July, 2025.

Ronda M Noland
(Notary Public)

My commission expires: _August 28, 2025

RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

RECEIVED
JUL 16 2025
BARBER COUNTY CLERK

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 14, 2025

NOTICE OF BUDGET HEARING

The governing body of
ELM MILLS TOWNSHIP
BARBER COUNTY
will meet on July 21 , 2025 at 7:00 pm at 35 NW Broken Arrow W, Medicine Lodge, KS 67104 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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BUDGET SUMMARY

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Road	65,053	15.527	92,231	16.077	102,178	70,409	15.954
Fire	7,557	1.553	7,722	1.629	7,722	7,226	1.637
Special Machinery	22,067						
Totals	105,401	18.947	112,833	19.702	122,780	87,950	19.928
*Revenue Neutral Rate***					0		*19.928*
Less: Transfers	23,000		0		122,780		
Net Expenditure	82,401		112,833		xxxxxxxxxxxxxx		
Total Tax Levied	87,928		87,941				
Assessed Valuation: Township	4,641,033		4,463,661		4,413,248		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Pur Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13 & KSA 79-2988*

David Gilbert
Trustee
Page No. 8

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THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

August 18, 2025

2nd Publication was made on:

_____

3rd Publication was made on:

_____

Publication Fee $ 49.50

(SIGN) _____

SUBSCRIBED and sworn before me this 19 day of August, 2025.

_____
(Notary Public)

My commission expires: August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. _____

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, August 18, 2025

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BARBER COUNTY
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Special Machinery	22,067						
Totals	105,401	18.947	112,833	19.702	122,780	87,950	19.928
*Revenue Neutral Rate**							19.928
Less: Transfers	23,000		0		0		
Net Expenditure	82,401		112,833		122,780		
Total Tax Levied	87,928		87,941		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,641,033		4,463,661		4,413,248		
Outstanding Indebtedness,							
	2023		2024		2025		
Jan 1							
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13 & KSA 79-2988

Mary Eldridge
Treasurer
Mary E Eldridge

RECEIVED
AUG 19 2025
BARBER COUNTY CLERK